

Department of Finance
UNIFORM CODES MANUAL
OBJECT (LINE ITEM)

Governor's
Budget Summary
By Object ^{1/}

Code Number ^{2/} FB R ^{2/} Title		Departmental Accounting Code Requirements			Governor's Budget Summary By Object ^{1/}
		Manual System ^{3/}	Automated Systems ^{4/}	CALSTARS Departments ^{5/}	
100000	<u>Personal Services ^{6/}</u>				
101001	Salaries and Wages	X			X
101003	Civil Service--Permanent		X	X	
101005	Authorized Positions				X
101006	Workload and Administrative Adjustments				X
101007	Positions Established				
101012	Reductions in Authorized Positions				
101013	Positions Reclassified				
101014	Positions Transferred In				
101015	Positions Transferred Out				
101016	Proposed New Positions				X
101017	Merit Salary Adjustments				X
101033	Civil Service--Temporary Help		X	X	
101035	Authorized Positions				X
101036	Workload and Administrative Adjustments				X
101037	Positions Established				
101042	Reductions in Authorized Positions				
101043	Positions Reclassified				
101044	Positions Transferred In				
101045	Positions Transferred Out				
101046	Proposed New Positions				X
101047	Merit Salary Adjustments				X
101063	Exempt/Statutory		X	X	
101065	Authorized Positions				X
101066	Workload and Administrative Adjustments				X
101067	Positions Established				
101072	Reductions in Authorized Positions				
101073	Positions Reclassified				
101074	Positions Transferred In				
101075	Positions Transferred Out				
101076	Proposed New Positions				X

1/ To be displayed in the Summary by Object if applicable. (NOTE: Include only a total for each of the lines entitled "Authorized Positions", "Workload and Administrative Adjustments", "Proposed New Positions" and "Merit Salary Adjustments"; i.e., do not report these objects by Civil Service or Exempt/Statutory classifications.)

2/ FB refers to Form 1099 (M=Misc & I=Int) and Box number on the form and the R refers to SAM 8422.19 RPI code.

3/ Minimum reporting level for manual accounting systems and budgetary reporting.

4/ Agencies with approval for an automated accounting system other than CALSTARS.

5/ CALSTARS Departments-departments that use CALSTARS for their accounting requirements.

6/ Refer to page OBJ-3 for a discussion of the relationship between categories (e.g., Personal Services, O.E.& E., Local Costs, Capital Costs, etc.) and the character of an appropriation (i.e., Support, Local Assistance, or Capital Outlay).

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		<u>Manual</u> <u>System</u> <u>3/</u>	<u>Automated</u> <u>Systems</u> <u>4/</u>	<u>CALSTARS</u> <u>Departments</u> <u>5/</u>	
101077	Merit Salary Adjustments				X
101083	Overtime (Other than Temporary Help)		X	X	
101088	Holiday Pay		X	X	
101089	Other Employee Payments (i.e. 401K)		X	X	
101090	Tips & Gratuities (Paid to State Employees)		X	X	
101099	Salaries and Wages Rate Recovery (Contra to 101001)		X	X	
103101	Staff Benefits	X			X
103103	OASDI		X	X	
103104	Dental Insurance		X	X	
103105	Health and Welfare Insurance		X	X	
103106	Retirement		X	X	
103107	Public Employees				
103112	Miscellaneous				
103113	Industrial				
103115	Patrol				
103116	Safety				
103117	State Teachers				
103122	Legislative				
103123	Judges and Justices				
103124	University of California				
103125	Workers' Compensation		X	X	
103127	Industrial Disability Leave		X	X	
103132	Nonindustrial Disability Leave		X	X	
103133	Unemployment Insurance		X	X	
103134	Other		X	X	
103135	Life Insurance		X	X	
103136	Vision Care		X	X	
103137	Medicare Taxation		X	X	
103139	Staff Benefits Rate Recovery (Contra to 103101)		X	X	
105141	Salary Savings	X	X	X	X
107171	Unallocated	X	X	X	X
108181	Budget Revision Pending	X	X	X	X
109191	Special Adjustments	X	X	X	X

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300000		<u>Operating Expense and Equipment</u>				
311201		General Expense	X	X	*	X
311204		Employee Relocation			X	
311205	M3 3	Dues and Memberships			X	
311206		Miscellaneous Office Supplies			X	
311207		Freight and Drayage			X	
311213	M7 7	Purchased Clerical and Nonprofessional Services			X	
311215	M7 7	Advertising			X	
311217	M7 7	Meetings, Conferences, Exhibits and Shows			X	
311223		Library Purchases (excluding UC, CSUC, and Other Educational Institutions) and Subscriptions			X	
311225	M7 7	Photography			X	
311226		Minor Equipment			X	
311227	M7 7	Office Equipment Rental, Maintenance, and Repairs			X	
311238		Not Otherwise Classified-Goods			X	
311239	M7 7	Not Otherwise Classified-Services/Rentals			X	
312241	M7 7	Printing	X	X	*	X
312242	M7 7	Pamphlets, Leaflets, Brochures, and other similar items			X	
312243		Photocopy Paper			X	
312244	M7 7	Office Copier Expense (Rental, Maintenance and misc serv)			X	
312245	M7 7	Printed Forms and Stationery			X	
312246		Office Copier Supplies			X	
312247	M7 7	Microform			X	
312248	M7 7	Not Otherwise Classified			X	
313251	M7 7	Communications	X	X	X	X
313254		Teletype, Telecopier, and Telegraph				
313255		General Services Support (Mail Messenger, Dock Serv, etc.)				
313256	M7 7	Radio and Microwave Services				
313257		Telephone				
313258	M7 7	Not Otherwise Classified				
314261		Postage	X	X	X	X
314262		Stamps, Stamped Envelopes, Post Cards, Postage Due Charges, Registered and Certified Mail Charges, Post Office Box Rentals, and Parcel Post				
314263		Postage Meter (Rent, Repairs, Refills, etc.)				
314268		Not Otherwise Classified				

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315271		X	X	X	X
315273					
315274					
315275					
315276					
315277					
315282					
315283					
315288					
317291		X		*	X
317292			X	X	
317293			X	X	
317294			X	X	
317295			X	X	
317296					
317297					
317302					
317303					
317305	M7 7				
317308					
318311		X		*	X
318312			X	X	
318314			X	X	
318315			X	X	
318316					
318317					
318322					
318325	M7 7				
318328					
321331		X	X	*	X
321332	M7 7	X	X	X	X
321333	M7 7			X	
321334	M1 1			X	
321335	M7 7			X	
321337				X	
321338	M7 7			X	
(Note: Do not include salaries and wages or travel related to training.)					

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			<u>Manual</u> <u>System</u> <u>3/</u>	<u>Automated</u> <u>Systems</u> <u>4/</u>	<u>CALSTARS</u> <u>Departments</u> <u>5/</u>	
323341		Facilities Operation	X	X	*	X
323342		Rent--Buildings and Grounds (State-Owned)			X	
323343	M1 1	Rent--Buildings and Grounds (Non-State-Owned)			X	
323344	M7 7	Janitorial Services			X	
323345	M7 7	Security			X	
323346	M7 7	Recurring Maintenance Services (Goods use 323357)			X	
323347		Facility Planning--General Services (Space Management, Lease Management, etc.)			X	
323348	M7 7	Waste Removal			X	
323352	M7 7	Special Repairs and Deferred Maintenance			X	
323353	M7 7	Alterations			X	
323357		Not Otherwise Classified (Goods)			X	
323358	M7 7	Not Otherwise Classified (Services)			X	
324361		Utilities	X	X	X	X
324362		Electricity				
324363		Natural Gas				
324364		Liquid Petroleum Gas				
324365		Propane for Heating				
324366		Heating Oil				
324367		Water				
324372		Sewer				
324378		Not Otherwise Classified				
325382		Consultant and Professional Services-Interdepartmental	X	X	X	X
325383		Accounting				
325384		Administrative				
325385		Architectural				
325386		Auditing				
325387		Collection Services				
325388		Compliance Inspection and Investigations				
325392		Engineering				
325393		Health and Medical				
325394		Legal (Witness Fees, Filing Fees, Contract Review, etc.; Excluding Attorney General)				
325395		DPA Collective Bargaining Charges				
325396		Attorney General				
325397		Office of Administrative Hearings				
325398		Other				

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Code Number <u>FB R 2/</u> Title			Departmental Accounting Code Requirements			CALSTARS Departments <u>5/</u>	
			Manual System <u>3/</u>	Automated Systems <u>4/</u>			
326402		Consultant and Professional Services-External	X	X		*	X
326403	M7 7	Accounting				X	
326404	M7 7	Administrative				X	
326405	M7 7	Architectural				X	
326406	M7 7	Auditing				X	
326407	M7 7	Collection Services				X	
326408	M7 7	Compliance Inspectors and Investigations				X	
326412	M7 7	Engineering				X	
326413	M6 6	Health and Medical				X	
326414	M7 7	Legal (Witness Fees, Filing Fees, Notaries Public Fees, etc.)(excludes Attorney Fees)				X	
326415	M7 7	Attorney Fees (Services provided to agency)				X	
326418	M7 7	Other Services				X	
326419		Non-Taxable Reimbursed Expenses (Non-employees only) (Accounted for by Receipts & Travel Claims)				X	
326420	M7 7	Taxable Reimbursed Expenses (Non-employees only)(Meals, mileage, etc. in excess of approved rates)				X	
327421		Departmental Services	X			*	X
327422		Office Services		X		X	
327423		Technical Services		X		X	
327424		EDP Services		X		X	
327425		Equipment Pool		X		X	
327426		Other		X		X	
327427		Indirect Distributed Cost		X		X	
328428		Consolidated Data Centers	X	X		X	X
329431		Data Processing	X	X		*	X
329432	M7 7	Maintenance				X	
329433	M7 7	Commercial Contract				X	
329434		Interagency Agreement				X	
329435	M7 7	Not Otherwise Classified (Services)				X	
329436		Supplies				X	
330437		Central Administrative Services					
330438		Pro Rata	X	X		X	X
330439		SWCAP	X	X		X	X

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332451		Equipment	X	X	X	X
332452		Replacement				
332453		Office Equipment (Exclude Chairs, Desks, Credenzas, etc.)				
332454		Passenger Motor Vehicles				
332455		Other Motor Vehicles				
332456		Household Equipment and Furnishings				
332457		Machinery, Implements, and Major Tools				
332462		Scientific Instruments and Apparatus				
332463		Maps, Films, and Paintings				
332464		Educational Equipment				
332465		Livestock				
332466		Electronic Data Processing				
332468		Other				
332472		Additional				
332473		Office Equipment (Exclude Chairs, Desks, Credenzas, etc.)				
332474		Passenger Motor Vehicles				
332475		Other Motor Vehicles				
332476		Household Equipment and Furnishings				
332477		Machinery, Implements, and Major Tools				
332482		Scientific Instruments and Apparatus				
332483		Maps, Films, and Paintings				
332484		Educational Equipment				
332485		Livestock				
332486		Electronic Data Processing				
332488		Other				
333501		Other Items of Expense	X	X	*	X
333502	M7 7	Subsistence and Personal Care			X	
333503		Clothing and Personal Supplies			X	
333505		Recreation and Religion Supplies (Services use 326418)			X	
333506		Foodstuffs			X	
333507		Foster Care (IRC Sec 131 Exempt)			X	
333512	M7 7	Quartering and Housekeeping			X	
333513	M7 7	Laundry Services (Supplies use 333568)			X	
333514	M7 7	Miscellaneous Client Services			X	
333515		Agricultural Supplies			X	
333516		Chemicals, Drugs, Medicines and Medical and Lab Supplies			X	
333517		Educational Supplies			X	
333520		Uniform Allowances			X	
333522		Law Enforcement Materials			X	

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			Departmental Accounting			Budget
			Code Requirements			By Objective
Code Number	FB R 2/	Title	Manual System 3/	Automated Systems 4/	CALSTARS Departments 5/	
		Other Items of Expense (Con't.)				
333523		Structural Materials			X	
333524		Vehicle Operations (Excluding Insurance and Depreciation; For Use by Departments Maintaining Their Own Vehicles)			X	
333525		Gasoline				
333526		Propane				
333527		Oil and Lubrication				
333532		Tires and Tubes				
333533	M7 7	Maintenance and Repair Services (Supplies use 333536)				
333534	M7 7	Washing				
333535	M7 7	Towing				
333536		Other Vehicle Operations				
333540		Exceptional Energy/Resources Purchases 7/			X	
333545	I1 5	Interest Penalties (Per SAM 8474)			X	
333568		Not Otherwise Classified (Goods)			X	
333569	M7 7	Not Otherwise Classified (Services)			X	
333570	M3 3	Not Otherwise Classified (Misc)	X	X	X	X
337571		Unallocated	X	X	X	X
338581		Budget Revision Pending	X	X	X	X
339591		Special Adjustments	X	X	X	X
400000		<u>Special Items of Expense</u>				
441601		Debt Service	X			X
441602	I1 5	Interest		X	X	
441603		Principal		X	X	
441608	I1 5	Other		X	X	
442612		Depreciation and Amortization	X	X	X	X
443609	M7 7	Attorney Fees (Services NOT provided to agency; fees segregated from clients' award)	X	X	X	X
443610	M13 C	Payments to Attorneys - IRC 6045 (f) (includes client proceeds)	X	X	X	X
443611	M3 3	Tort Payments - Other punitive and damages that do NOT involve physical or personal injury. (DO NOT include attorneys fees. See 443610)	X	X	X	X
443613		Tort Payments - Compensatory awards involving physical or personal injury.(DO NOT include attorneys fees. See 443610)	X	X	X	X
444614		Taxes and Assessments	X	X	X	X
445615	M7 7	Special Demonstration Projects	X	X	X	X
446616	M7 7	Board of Control Claims	X	X	X	X
447618	M3 3	Evidence	X	X	X	X
448622		Student Financial Aid (Scholarships,Grants, and Fellowships)	X	X	X	X
449623		Retirement Disbursements	X	X	X	X
450624		Disability Benefits	X	X	X	X
7/ This account shall only be used upon written approval of Fiscal Systems and Consulting Unit, Department of Finance						
451625		Death Benefits	X	X	X	X

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452626		Loans (Exclude Local Govt), Transfers and Other Non-expenditure Disbursements	X	X	X	X
452627		Interagency pass -- through Disbursement	X	X	X	X
453628		Sales Discounts	X	X	X	X
453629		Purchase for Sale	X	X	X	X
453630	M3 3	Prize Payments	X	X	X	X
454632		Other	X	X	X	X
500000		<u>Unclassified</u>				
555651		Scheduled (Info. Only)				
556661		Cost of Living Adjustments	X	X	X	X
557671		Unallocated	X	X	X	X
558681		Budget Revision Pending	X	X	X	X
559691		Special Adjustments	X	X	X	X
560696		Unscheduled (Info. Only)				
600000		<u>Local Costs</u>				
661701		Grants and Subventions	X		*	X
661702		Governmental		X	X	
661703		Non-Governmental (Including Non-Profit Entities)				
661704	M1 1	Rents and Leases		X	X	
661705	M6 6	Medical and Health Care Payments		X	X	
661706	M3 3	Other Misc Payments & Services		X	X	
661707		Goods		X	X	
662711		State Mandates	X	X	X	X
664731		Loans	X	X	X	X
665741		Local Administration	X	X	X	X
666751		Other	X	X	X	X
667771		Unallocated	X	X	X	X
668781		Budget Revision Pending	X	X	X	X
669791		Special Adjustments	X	X	X	X
800000		<u>Capital Costs</u>				
871801	M7 7	Master Planning	X	X	X	X
873811		Acquisition	X	X	X	X
875821	M7 7	Programming	X	X	X	X
877831	M7 7	Preliminary Plans	X	X	X	X
879836	M7 7	Working Drawings	X	X	X	X
881841	M7 7	Construction	X	X	X	X
881842	M7 7	Construction Contractors	X	X	X	X
881843	M7 7	Construction Fees	X	X	X	X
881844		Service District Assessments	X	X	X	X
882851		Equipment	X	X	X	X
883855	M7 7	Lease Purchase	X	X	X	X

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			<u>Manual</u> <u>System</u> ^{3/}	<u>Automated</u> <u>Systems</u> ^{4/}	<u>CALSTARS</u> <u>Departments</u> ^{5/}	
884861	M7 7	Minor	X	X	X	X
887871		Unallocated	X	X	X	X
888881		Budget Revision Pending	X	X	X	X
889891		Special Adjustments	X	X	X	X
900000		<u>Internal Cost Recovery</u>				
991912		Internal Cost Recovery	X	X	X	X

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